



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Luis Obispo  
San Luis Obispo, California**

**Date: April 13, 2022  
Filing Ref: SLO23**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

---

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

---

The indirect overhead and support service costs listed in the **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

---

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

---

- |                                      |   |
|--------------------------------------|---|
| 1. Employee Fringe Benefits          | 7. Auditor-Controller-Treasurer-Tax Collector |
| 2. County Counsel                    | 8. Maintenance Projects                       |
| 3. Human Resources                   | 9. Garage ISF                                 |
| 4. Facilities Management             | 10. Public Works ISF                          |
| 5. Information Technology Department | 11. Combined Insurance ISF                    |
| 6. Central Services                  |   |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

---

**SECTION III: CONDITIONS**

---

**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** There are no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF SAN LUIS OBISPO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

James Hamilton

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

**Name**  
**Auditor-Controller-Treasurer-Tax Collector**

**Title**

4-21-2022

4-22-2022

**Date**

**Date**

**Negotiated by Adam Russ  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Exhibit A

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
**2 CFR part 200**

**Exhibit A**

**Cost Exhibit**

Department	Claimable Totals	100-Board of Supervisors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Assessor	110-Clerk	130-Waste Mgmt	131-Grand Jury	132-District Attorney
001-Building Depreciation	\$2,390,606	\$140,444	-	-	\$311,811	\$149,300	-	-	\$1,321
002-Equipment Depreciation	\$813,557	\$987	-	-	\$73,438	\$28,269	-	-	\$24,160
104-County Administrative Office	\$891,847	\$2,177	-	-	\$18,321	\$15,290	\$984	\$8,003	\$28,471
111-County Counsel	\$3,708,397	\$197,947	-	-	\$9,298	\$46,795	-	\$9,237	\$24,866
112-Human Resources	\$3,905,771	\$11,599	-	-	\$69,597	\$22,232	-	-	\$104,395
113-Facilities Management	\$4,008,904	\$71,662	-	-	\$151,208	\$120,407	-	\$10,271	\$329,118
114-Information Technology Department (ITD)	\$9,515,152	\$75,291	-	-	\$416,745	\$244,323	\$8,523	\$27,101	\$677,088
116-Central Services	\$4,130,741	\$67,482	\$1,067	-	\$21,917	\$64,850	\$1,334	\$125	\$53,292
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$11,720	\$988	\$2,279	\$61,914	\$32,483	\$6,041	\$4,096	\$146,460
200-Maintenance Projects	\$1,866,630	\$17,692	-	-	\$43,472	\$28,114	-	-	\$54,462
118-Talent Development	\$609,499	\$2,984	-	-	\$17,904	\$5,719	-	-	\$26,857
<b>Total Actual Costs</b>	\$35,658,822	\$599,986	\$2,056	\$2,279	\$1,195,626	\$757,782	\$16,881	\$58,834	\$1,470,491
<b>Roll Forward Amounts</b>	(\$3,931,395)	(\$123,741)	\$602	(\$1,476)	(\$92,623)	(\$31,241)	(\$2,212)	\$1,145	(\$321,151)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$31,727,427	\$476,245	\$2,658	\$803	\$1,103,002	\$726,542	\$14,669	\$59,979	\$1,149,339

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
**2 CFR part 200**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	134-Child Support		136-Sheriff	137-Animal Services	138-Emergency		139-Probation	140-County Fire	141-Ag Commissioner
		Services	135-Public Defender			Services	Services			
001-Building Depreciation	\$2,390,606	-	-	\$561,714	\$45,417	\$22,855	\$387,844	\$47,351	\$13,752	
002-Equipment Depreciation	\$813,557	-	-	\$316,511	\$1,193	\$20,582	\$12,600	\$91,629	\$1,934	
104-County Administrative Office	\$891,847	\$6,173	\$24,616	\$120,044	\$4,284	\$2,495	\$40,146	\$46,007	\$13,097	
111-County Counsel	\$3,708,397	-	-	\$163,858	-	\$4,047	\$58,880	-	\$14,164	
112-Human Resources	\$3,905,771	\$28,740	-	\$413,979	\$17,399	\$7,733	\$145,960	\$1,442	\$46,398	
113-Facilities Management	\$4,008,904	\$20,396	-	\$505,428	\$25,179	\$20,781	\$174,224	\$174,232	\$111,909	
114-Information Technology Department (ITD)	\$9,515,152	\$15,866	\$74,259	\$3,134,819	\$49,800	\$94,804	\$649,364	\$629,112	\$115,831	
116-Central Services	\$4,130,741	\$15,688	\$1,957	\$67,896	\$34,917	\$44,806	\$97,163	\$33,522	\$6,972	
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$26,735	\$53,654	\$508,427	\$25,754	\$29,692	\$187,508	\$129,492	\$47,513	
200-Maintenance Projects	\$1,866,630	-	-	\$150,719	\$416	\$38,676	\$27,111	\$165,818	\$9,959	
118-Talent Development	\$609,499	\$6,963	-	\$105,935	\$4,476	\$1,989	\$37,550	-	\$11,936	
<b>Total Actual Costs</b>	\$35,658,822	\$120,560	\$154,487	\$6,049,331	\$208,834	\$288,459	\$1,818,349	\$1,318,605	\$393,465	
<b>Roll Forward Amounts</b>	(\$3,931,395)	(\$13,651)	(\$8,592)	(\$1,906,040)	(\$92,773)	\$5,622	(\$677,210)	(\$426,854)	(\$40,022)	
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-	
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-	
<b>Total Claimable Costs</b>	\$31,727,427	\$106,910	\$145,894	\$4,143,291	\$116,061	\$294,081	\$1,141,138	\$891,751	\$353,443	

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
**2 CFR part 200**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	142-Planning	143-Court Operations Fund	160-Public Health	166-Behavioral Health	180-Social Services	184-Law Enforcement Medical Care	186-Veteran's Services	201-Public Works Special Services
001-Building Depreciation	\$2,390,606	\$40,267	-	\$164,793	\$150,569	-	-	-	\$6,310
002-Equipment Depreciation	\$813,557	\$174,148	-	\$21,432	-	-	-	-	\$8,800
104-County Administrative Office	\$891,847	\$50,563	\$3,746	\$76,371	\$119,734	\$108,187	\$10,490	\$4,138	\$4,513
111-County Counsel	\$3,708,397	\$723,792	-	\$79,873	\$244,407	\$771,165	-	\$734	-
112-Human Resources	\$3,905,771	\$88,929	-	\$592,856	\$361,154	\$835,432	\$1,933	\$6,766	-
113-Facilities Management	\$4,008,904	\$219,217	-	\$349,705	(\$66,219)	\$505,406	-	\$12,820	-
114-Information Technology Department (ITD)	\$9,515,152	\$552,804	-	\$231,346	\$139,725	\$287,776	\$53,514	\$19,854	\$25,249
116-Central Services	\$4,130,741	\$37,289	-	\$63,976	\$216,502	\$2,599,065	\$267	\$568	\$2,205
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$95,207	-	\$270,063	\$490,118	\$481,496	\$38,041	\$5,929	\$17,328
200-Maintenance Projects	\$1,866,630	\$134,265	-	\$41,494	\$99,271	\$59	-	\$5,677	-
118-Talent Development	\$609,499	\$22,878	-	\$54,708	\$73,856	\$121,850	\$497	\$1,741	-
<b>Total Actual Costs</b>	<b>\$35,658,822</b>	<b>\$2,139,360</b>	<b>\$3,746</b>	<b>\$1,946,616</b>	<b>\$1,829,116</b>	<b>\$5,710,437</b>	<b>\$104,743</b>	<b>\$58,227</b>	<b>\$64,405</b>
<b>Roll Forward Amounts</b>	<b>(\$3,931,395)</b>	<b>(\$220,690)</b>	<b>(\$1,002)</b>	<b>(\$53,721)</b>	<b>(\$711,949)</b>	<b>\$891,551</b>	<b>(\$89,295)</b>	<b>(\$32,517)</b>	<b>\$3,564</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$31,727,427</b>	<b>\$1,918,670</b>	<b>\$2,745</b>	<b>\$1,892,895</b>	<b>\$1,117,167</b>	<b>\$6,401,988</b>	<b>\$15,448</b>	<b>\$25,710</b>	<b>\$67,968</b>

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
**2 CFR part 200**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	215-Farm Advisor	230-Capital Projects	245-Roads	266-County Wide Automation	275-Organizational Management	277-CSAC Debt Service	290-Community Development	305-Parks
001-Building Depreciation	\$2,390,606	\$1,148	-	\$1,428	-	-	-	-	\$2,299
002-Equipment Depreciation	\$813,557	\$1,508	-	-	-	-	-	-	\$30,446
104-County Administrative Office	\$891,847	\$9,145	-	\$24,964	\$1	-	-	\$730	\$12,676
111-County Counsel	\$3,708,397	-	-	-	-	-	-	-	\$20,931
112-Human Resources	\$3,905,771	\$5,800	-	-	-	-	-	-	\$31,917
113-Facilities Management	\$4,008,904	\$46,354	-	\$26,305	-	-	-	-	\$122,320
114-Information Technology Department (ITD)	\$9,515,152	\$16,950	-	(\$31,976)	\$1,014	-	-	\$13,411	\$49,589
116-Central Services	\$4,130,741	\$582	\$19,801	\$22,148	\$8,539	-	-	-	\$38,257
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$5,244	-	\$117,572	\$19	-	-	\$1,936	\$67,243
200-Maintenance Projects	\$1,866,630	\$7,151	-	\$251,361	-	-	-	-	\$159,614
118-Talent Development	\$609,499	\$1,492	-	-	-	-	-	-	\$6,963
<b>Total Actual Costs</b>	\$35,658,822	\$95,372	\$19,801	\$411,803	\$9,573	-	-	\$16,077	\$542,254
<b>Roll Forward Amounts</b>	(\$3,931,395)	(\$15,023)	\$6,379	\$33,012	(\$354,654)	(\$20,272)	(\$821)	(\$3,738)	(\$47,580)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$31,727,427	\$80,350	\$26,180	\$444,815	(\$345,082)	(\$20,272)	(\$821)	\$12,339	\$494,674

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
**2 CFR part 200**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	330-Wildlife and Grazing	331-Fish and Game	350-Medically Indigent Services Prog	351-Emergency Medical Services	375-Driving Under the Influence	377-Library	405-Public Works	407-Fleet
001-Building Depreciation	\$2,390,606	-	-	-	-	\$7,348	\$76,018	\$38,118	-
002-Equipment Depreciation	\$813,557	-	-	-	-	-	\$5,921	-	-
104-County Administrative Office	\$891,847	\$1,994	\$1,579	-	\$396	\$1,989	\$15,504	\$59,972	\$5,973
111-County Counsel	\$3,708,397	-	-	-	-	-	\$774	\$455,978	-
112-Human Resources	\$3,905,771	-	-	-	-	\$12,807	\$81,486	\$249,820	\$13,385
113-Facilities Management	\$4,008,904	-	-	-	-	(\$5,345)	\$354,077	\$329,783	\$32,059
114-Information Technology Department (ITD)	\$9,515,152	(\$3)	(\$39)	-	(\$788)	\$54,295	\$41,064	\$89,501	\$6,511
116-Central Services	\$4,130,741	-	-	-	-	\$1,844	\$71,021	\$128,104	\$29,564
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$14	\$331	-	\$1,466	\$9,772	\$93,209	\$267,666	\$42,133
200-Maintenance Projects	\$1,866,630	-	-	-	-	\$23,008	\$128,862	\$243,166	\$82,621
118-Talent Development	\$609,499	-	-	-	-	\$2,487	\$19,397	\$57,941	\$3,233
<b>Total Actual Costs</b>	\$35,658,822	\$2,004	\$1,872	-	\$1,074	\$108,205	\$887,333	\$1,920,048	\$215,480
<b>Roll Forward Amounts</b>	(\$3,931,395)	\$1,128	\$20	(\$1,791)	(\$1,213)	\$49,596	\$331,209	(\$418,988)	(\$82,712)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$31,727,427	\$3,133	\$1,891	(\$1,791)	(\$139)	\$157,801	\$1,218,542	\$1,501,059	\$132,768

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
**2 CFR part 200**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	408-Workers' Comp ISF	409-Liability Insurance ISF	410-Unemployment Insurance ISF	411-Medical Malpractice ISF	412-County Dental Plan ISF	413-OPEB ISF	425-Airports	427-Golf Courses
001-Building Depreciation	\$2,390,606	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$813,557	-	-	-	-	-	-	-	-
104-County Administrative Office	\$891,847	\$6,337	\$5,875	\$74	\$848	\$288	-	\$19,631	\$4,306
111-County Counsel	\$3,708,397	-	\$100,851	-	-	-	-	\$87,175	-
112-Human Resources	\$3,905,771	\$137,702	-	-	-	-	-	\$21,514	\$17,225
113-Facilities Management	\$4,008,904	\$13,963	-	-	-	-	-	\$25,429	\$2,570
114-Information Technology Department (ITD)	\$9,515,152	(\$6,661)	(\$3,998)	(\$49)	(\$483)	(\$250)	-	\$81,583	\$1,942
116-Central Services	\$4,130,741	\$3,736	\$267	-	-	-	-	\$84,300	\$8,930
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$36,362	\$21,551	\$342	\$3,013	\$1,032	-	\$47,270	\$40,558
200-Maintenance Projects	\$1,866,630	-	-	-	-	-	-	-	\$47
118-Talent Development	\$609,499	-	-	-	-	-	-	\$4,725	\$3,730
<b>Total Actual Costs</b>	\$35,658,822	\$191,439	\$124,546	\$368	\$3,379	\$1,070	-	\$371,626	\$79,308
<b>Roll Forward Amounts</b>	(\$3,931,395)	\$85,134	(\$27,951)	\$9	\$65	(\$954)	(\$242)	\$144,494	(\$10,673)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$31,727,427	\$276,573	\$96,594	\$377	\$3,443	\$117	(\$242)	\$516,120	\$68,636

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN**  
**2 CFR part 200**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other	222-Regional Parks	118-Talent Development	119- Communication and Outreach
001-Building Depreciation	\$2,390,606	-	-	-	-	\$192,202	\$28,298	-	-
002-Equipment Depreciation	\$813,557	-	-	-	-	-	-	-	-
104-County Administrative Office	\$891,847	\$4,809	-	-	-	\$1,121	\$5,639	-	\$147
111-County Counsel	\$3,708,397	-	-	\$249	\$1,983	\$691,395	-	-	-
112-Human Resources	\$3,905,771	-	(\$2,251)	\$3,032	-	\$551,656	\$25,132	-	-
113-Facilities Management	\$4,008,904	\$15,151	\$2,450	\$3,788	-	\$291,462	\$12,794	-	-
114-Information Technology Department (ITD)	\$9,515,152	-	\$6,895	\$21,390	-	\$1,625,701	\$20,609	-	\$5,750
116-Central Services	\$4,130,741	\$2,935	\$11,076	\$1,650	-	\$258,403	\$6,721	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	\$16,989	(\$9,930)	\$301	\$2,008	\$324,114	\$54,031	-	\$535
200-Maintenance Projects	\$1,866,630	-	-	-	-	\$4,201	\$149,393	-	-
118-Talent Development	\$609,499	-	\$5,222	-	-	-	\$6,466	-	-
<b>Total Actual Costs</b>	\$35,658,822	\$39,885	\$13,461	\$30,410	\$3,991	\$3,940,255	\$309,082	-	\$6,432
<b>Roll Forward Amounts</b>	(\$3,931,395)	(\$4,592)	(\$12,820)	(\$6,623)	(\$2,170)	\$352,292	\$220,238	(\$2,871)	\$4,996
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$31,727,427	\$35,293	\$642	\$23,787	\$1,821	\$4,292,547	\$529,320	(\$2,871)	\$11,428

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN  
2 CFR part 200**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$2,390,606	-	\$2,390,606	-	-	\$2,390,606
002-Equipment Depreciation	\$813,557	-	\$813,557	-	-	\$813,557
104-County Administrative Office	\$891,847	-	\$891,847	-	\$2,539,675	\$3,431,522
111-County Counsel	\$3,708,397	-	\$3,708,397	\$99,393	\$630,193	\$4,437,983
112-Human Resources	\$3,905,771	-	\$3,905,771	\$1,531,396	\$785,075	\$6,222,241
113-Facilities Management	\$4,008,904	-	\$4,008,904	\$3,196,629	\$58,603	\$7,264,137
114-Information Technology Department (ITD)	\$9,515,152	-	\$9,515,152	\$7,337,529	\$2,824,342	\$19,677,023
116-Central Services	\$4,130,741	-	\$4,130,741	\$821,347	-	\$4,952,087
117-Auditor-Controller-Treasurer-Tax Collector	\$3,817,719	-	\$3,817,719	\$53,428	\$2,826,124	\$6,697,271
200-Maintenance Projects	\$1,866,630	-	\$1,866,630	\$189,353	-	\$2,055,983
118-Talent Development	\$609,499	-	\$609,499	-	-	\$609,499
<b>Total Actual Costs</b>	\$35,658,822		\$35,658,822	\$13,229,074	\$9,664,013	\$58,551,909
<b>Roll Forward Amounts</b>	(\$3,931,395)	-	(\$3,931,395)	-	-	(\$3,931,395)
<b>Regular Adjustments</b>	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$31,727,427		\$31,727,427	\$13,229,074	\$9,664,013	\$54,620,514